

श्रतावत्रम् EXTRAORDINARY

भाग II—वन्द्र 1 PART II—Section 1

प्रतिकार ने त्रक्षांकित PUBLISHED BY AUTHORITY

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नई दिल्ली, शुक्रवार, विश्वस्वर 10, 1971/म्रप्रहायण 19, 1893

No, 62] NEW DELHI, FRIDAY, DECEMBER 10, 1971/AGRAHAYANA 19, 1893

इस भाग में भिन्न पुष्ठ संत्या वी जाती है जिनते कि यह ब्रलग लंकलन के रुप में रुवा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 10th December, 1971/Agrahayana 19, 1893 (Saka)

The following Acts of Parliament received the assent of the President on the 9th December, 1971, and are hereby published for general information:—

THE RAILWAY PASSENGER FARES ACT, 1971 No. 46 of 1971

[9th December, 1971]

An Act to provide for the levy of a tax on railway fairs.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

- 1. (1) This Act may be called the Railway Passenger Fares Act, 1971.
- (2) It shall be deemed to have come into force on the 22nd day of October, 1971.

Short title and commencement.

2. In this Act, unless the context otherwise requires,—

Definitions.

- (a) "fare" means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—
 - (i) haulage charges for supply of carriages of particular types;
 - (ii) empty haulage charges on tourist cars and saloons;

- (iii) charges for pilot engines; and
- (iv) charges for dining cars attached to special trains, but does not include—
 - (i) the tax payable under this Act;
 - (ii) terminal taxes, pilgrim taxes and tolls on bridges;
 - (iii) reservation charges (including reservation charges for sleeping accommodation); and
 - (iv) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains:
- (b) "passenger" means any person travelling on a railway in any description or class of train or carriage on payment of his fare, whether at full rates or at concessional rates;
- (c) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890.

9 of 1890.

Levy of tax on passenger fares.

3. (1) Subject to the provisions of this Act, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with any railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule:

Provided that no tax shall be levied under this sub-section on fares paid by passengers for journeys commencing on or before the 14th day of November, 1971.

(2) The tax levied under sub-section (1) shall be collected by the railway administration as an addition to the fares and the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890.

9 of 1890.

Rules for computing tax on passenger fares.

- 4. In computing the tax payable under this Act, the following rules shall apply, namely:—
 - Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest multiple of five paise, two and one-half paise and over being counted as five paise and less than two and one-half paise being disregarded.
 - Rule 2.—In the case of return tickets, the tax shall be computed separately with reference to each of the journeys covered by the return ticket as if the said journeys had been performed on separate tickets.
 - Rule 3.—In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in respect of the fare attributable to the actual journey by railway.

Power to exempt. 5. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Act

6. During each financial year ending on or after the 31st day of bution March, 1972, there shall be paid to each State (not being a Union terri- of protory) such sum of money as bears to the net proceeds of the tax collect-ceeds of ed under this Act during that year in all the territories of India the same proportion as the aggregate of the fares collected in that State during that year bears to the aggregate of the fares collected in all the territories of India during that year.

Distri-

7. (1) The Central Government may, by notification in the Official to make Gazette, make rules to carry out the purposes of this Act.

Power rules.

- (2) In particular, and without prejudice to the generality of the foregoing power, rules so made may-
 - (a) regulate the collection by or on behalf of the railway administration of the tax levied under this Act and provide for the authority to which, and the time and manner in which, the tax shall be paid;
 - (b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified:
 - (c) provide for the time at which, and the manner in which, any payments to States under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters relating to such payments.
- (3) In making rules under this section, the Central Government may direct that a breach of any of those rules shall be punishable with fine which may extend to one thousand rupees for each such breach.
- (4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Ord, 17 of 1971.

8. (1) The Railway Passenger Fares Ordinance, 1971, is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

THE SCHEDULE

(See section 3)

Description of traffic

Rate of tax

- 1. Passengers travelling by railway otherwise than on railway season tickets or mileage coupons—
 - (a) where the fare is less than one rupee

Nil

(b) where the fare is one rupee or more

5% of the fare.

2. Passengers travelling by railway on season tickets

5% of the value of each season ticket:

Provided that where the season ticket for travel by any particular class is for journey between two places in respect of which the fare for a single journey ticket of the same class is less than one rupee, the tax payable shall be nil.

3. Passengers travelling by railway on mileage coupons

5% of the cost of the coupons or five paise, whichever is more.

THE TAX ON POSTAL ARTICUBS ACT, 1991

No. 47/0F 1971

[9th December 3 19911] >

AirlAct to provide for the levy of a tax on certain postar articles:

Buit exacted by Parliament in the Twenty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Tax on Postal Articles Act. 1971.

(2) If extends to the whole of India except the State of Jammu and Kashhair.

Short title. extent and COTTA ment.

(37) It shall be deemed to have come into force on the 15th day of mence-November, 1971.

2." In" this Act, unless the context otherwise requires,—

Definitions.

- - (4) "money order" means a money order referred to in Chapter IX of the Indian Post Office Act, 1898;
 - (b) "phonogram" means a telegraphic message sent to or receiveduliumantelugraphnoffice: by ansubscriber fover the telephones:
 - (a), "poster article" means any letter, letter-cardy book, pattern or sample packet, parcel or any other article or thing (not being a postcard or a newspaper-transmissible by post as a registered newspaper) + which is transmissible by post and for the transmission of which postage is chargeable under the Indian Post Office Act, 1898 and includes a money order, a phonogram and a telegram;
 - (d) "rules" means rules made under this Act;
- (a) "telegram" means written matter intended to be transmitted by telegraph;

6 of 1898.

6 of 1898.

(f) "telegraph" shall have the same meaning as in clause (1) of section 3 of the Indian Telegraph Act, 1885;

13 of 1885,

- (g) "telegraph office" includes a Government telegraph office and a licensed telegraph office, but does not include a military field telegraph office;
- (h) words and expressions used but not defined in this Act and defined in the Indian Post Office Act, 1898, shall have the same meanings as in that Act.

6 of 1898.

Levy of tax.

- 3. (1) Subject to the provisions of this Act, there shall be levied and collected on all postal articles transmitted by post or through any telegraph office in the territories to which this Act extends a tax at the rate of five paise for each such article.
- (2) The tax levied under sub-section (1) on any postal article shall be collected, as an addition to the postage, fees or charges payable in respect of such article, by the authority empowered under the Indian Post Office Act, 1898 or, as the case may be, the Indian Telegraph Act, 1885 to collect such postage, fees or charges:

6 of 1898. 13 of 1885.

Provided that where the postage, fees or charges payable in respect of a postal article is collected by means of postage stamps, the tax levied under sub-section (1) on such postal article shall be paid and such payment shall be indicated on such article by means of postage stamps issued under the Indian Post Office Act, 1898, and bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

6 of 1898.

- (3) Save as otherwise expressly provided in sub-section (2) or in the rules—
 - (a) the provisions of the Indian Post Office Act, 1898 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article (not being a phonogram or telegram) as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such postal article;

6 of 1898.

(b) the provisions of the Indian Telegraph Act, 1885 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article being a phonogram or telegram as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such article.

13 of 1885.

Power to reduce or remit. 4. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, and subject to such conditions, if any, as it may specify in the notification, the tax payable under this Act in respect of any such postal articles or class of postal articles as may be specified in the notification.

Power to make rules.

- 5. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.
- (2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session

for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

18 of 1971.

6. (1) The Tax on Postal Articles Ordinance, 1971, is hereby repealed. Repeal

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

N. D. P. NAMBOODIRIPAD, Joint Secy. to the Govt. of India.